



# KANSAS Retailers' Sales Tax Return

Form ST-36 (Rev. 11/13)

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## GENERAL INFORMATION

- The due date is the 25<sup>th</sup> day of the month following the ending date of this return.
- Keep a copy of your return for your records.
- You must file a return even if there were no taxable sales.
- Write your Tax Account Number on your check or money order and make payable to Retailers' Sales Tax. Send your return and payment to: Kansas Department of Revenue, 915 SW Harrison St., Topeka, KS 66612-1588.

## PART I – You must complete Part II, Part III, and Part IV, as applicable, before completing Part I.

**LINE 1** - Enter the total tax from Part III, line 10.

**LINE 2** - Enter the total net tax deduction from Part IV, line 7. **(Utility Retailers Only)**

**LINE 3** - Subtract line 2 from line 1 and enter result on line 3.

- If your filing frequency is is prepaid monthly, lines 4 and 5 must be completed.
- If your filing frequency is is not prepaid monthly, skip lines 4 and 5 and proceed to line 6.

**LINE 4** - If your filing frequency is prepaid monthly, enter the estimated amount of tax due for the following calendar month. A retailer whose total tax liability exceeds \$32,000 in any calendar year is required to pay the sales tax liability for the first 15 days of each month on or before the 25<sup>th</sup> day of that month. A retailer will be in compliance with this requirement if, on or before the 25<sup>th</sup> day of the month, the retailer paid 90% of the liability of that 15 day period, or 50% of the tax liability for the same month of the previous year. **DO NOT ENTER AN AMOUNT LESS THAN ZERO.**

**LINE 5** - If your filing frequency is prepaid monthly, enter the estimated amount from line 4 of last month's return.

**LINE 6** - Add lines 3 and 4, and subtract line 5. Enter the result on line 6.

**LINE 7** - Enter the amount of the credit memorandum issued by the Kansas Department of Revenue.

***If you are filing an amended return, enter in the total amount previously paid for this filing period.***

**LINE 8** - Subtract line 7 from line 6 and enter result on line 8.

**LINE 9** - If filing a late return, enter the amount of penalty due. Penalty rate information is on our web site (see *Taxpayer Assistance* on the back of this form).

**LINE 10** - If filing a late return, enter the amount of interest due. Interest rate information is on our web site (see *Taxpayer Assistance* on the back of this form).

**LINE 11** - Add lines 8, 9, and 10 and enter result on line 11.

## PART II (Deductions)

Complete lines A through N, if appropriate, and enter the total deductions on line O. Other allowable deductions must be itemized. Use a separate schedule if necessary.

## PART III (Location Breakdown)

**If additional room is needed, complete Part III Supplement Schedule.**

**Taxing Jurisdiction** - If the tax jurisdiction is not complete or is incorrect, enter the name of the city, county and jurisdiction code in which tax is due.

**Column 1** - Enter the jurisdiction code that coincides with the name of the city/county where tax is collected. (Refer to your Jurisdiction Code Booklet.)

**Column 2** - Enter the gross receipts or sales during the period, both taxable and non-taxable. **DO NOT** include the sales taxes collected in this figure.

**Column 3** - Enter your cost of tangible personal property consumed or used by you that was purchased without tax.

**Column 4** - Enter allowable Non-Utility deductions. Utility deductions will be entered on Part IV. All deductions in this column must also be itemized in Part II on the front of the return. (Column 4 total should equal Part II, line O.)

**Column 5** - Add columns 2 and 3, then subtract column 4. Enter the result in column 5.

**Column 6** - Enter the appropriate tax rate according to the Jurisdiction Code Booklet.

**Column 7** - Multiply column 5 by column 6 for each taxing jurisdiction. Enter the result in column 7.

**LINE 8** - Add the net tax due in column 7 and enter the result on line 8.

**LINE 9** - Enter the sum of all Part III supplement page(s). Enter the total number of Supplemental pages included with this return. Count front and back as separate pages.

**LINE 10** - Add lines 8 and 9. Enter the result on line 10 and on line 1, Part 1.

#### **PART IV (Utility Providers Only)**

Part IV is to be completed only by retailers in the business of selling natural gas, electricity, or heat (propane gas, LP-Gas, coal, wood) to residential or agricultural customers. Propane sales for agricultural use should be entered in Part III because it is exempt from both state and local sales tax. Water sales, delivered through mains, lines or pipes, for residential or agricultural use, should also be entered in Part III because said sales are exempt from both state and local sales tax.

**If additional space is needed, use Part IV Supplement Schedule.**

**Taxing Jurisdiction** - If the tax jurisdiction is not complete or incorrect enter the name of the city and county in which tax is due.

**Column 1** - Enter the jurisdiction code that coincides with name of the city/county where the deduction applies.

**Column 2** - Enter the total allowable residential/agriculture utility deductions for each taxing jurisdiction. **This deduction is exempt only from state sales tax.**

**Column 3** - This column is the state sales tax rate.

**Column 4** - Multiply column 2 by column 3 and enter the result in column 4 for each taxing jurisdiction.

**LINE 5** - Add the total net tax due from adding all the figures in column 4, and enter the result on line 5.

**LINE 6** - Enter the sum of all Part IV supplement pages. Enter total number of supplemental pages included with this return. Count front and back as separate pages.

**LINE 7** - Add lines 5 and 6. Enter the result on line 7 and on line 2, Part I.

#### **TAXPAYER ASSISTANCE**

If you have questions or need assistance completing this form, contact our office.

Taxpayer Assistance Center  
Docking State Office Bldg., 1st floor  
915 SW Harrison Street:  
Topeka, KS 66612-1588  
Phone: 785-368-8222  
Hearing Impaired TTY: 785-296-6461  
[www.ksrevenue.org](http://www.ksrevenue.org)

# ST-36

(Rev. 5/08)

## Kansas Retailers' Sales Tax Return

FOR OFFICE USE ONLY

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454003

Business Name \_\_\_\_\_

Mailing Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

Tax Account Number \_\_\_\_\_

EIN \_\_\_\_\_

Due Date \_\_\_\_\_

Tax Period **MM** **DD** **YY**

Period Beginning Date \_\_\_\_\_

Period Ending Date \_\_\_\_\_

Date Business Closed  Amended Return  Additional Return  Name or Address Change

### Part I

1. Total Tax (Complete Part III before completing this section) . . . . .	1
2. Total Net Deduction from Part IV (if applicable) . . . . .	2
3. Tax (Subtract line 2 from line 1) . . . . .	3
4. Estimated Tax Due for Next Month (See instructions) . . . . .	4
5. Estimated Tax Paid from Last Month (See instructions) . . . . .	5
6. Tax (Add lines 3 and 4, and subtract line 5) . . . . .	6
7. Credit Memo (See instructions) . . . . .	7
8. Subtotal (Subtract line 7 from line 6) . . . . .	8
9. Penalty . . . . .	9
10. Interest . . . . .	10
11. Total Amount Due (Add lines 8, 9 and 10) . . . . .	11

### Part II Deductions

A. Sales to other retailers for resale . . . . .	A
B. Returned goods, discounts, allowances and trade-ins . . . . .	B
C. Sales to U.S. government, State of Kansas, & Kansas political subdivision . . . . .	C
D. Sales of ingredient or component parts of tangible personal property produced . . . . .	D
E. Sales of items consumed in the production of tangible personal property . . . . .	E
F. Sales to nonprofit hospitals or nonprofit blood banks, tissue or organ bank . . . . .	F
G. Sales to nonprofit education institutions . . . . .	G
H. Sales to qualifying sales tax exempt religious and nonprofit organizations . . . . .	H
I. Sales of farm equipment and machinery . . . . .	I
J. Sales of manufacturing machinery and equipment . . . . .	J
K. Sales of alcoholic beverages . . . . .	K
L. Non-taxable labor services, original construction and residential remodeling . . . . .	L
M. Deliveries outside of Kansas . . . . .	M
N. Other allowable deductions . . . . .	N
O. Total deductions . . . . .	O

I certify this return is correct.

Signature \_\_\_\_\_

Do Not Detach This Voucher

# ST-36V

(Rev. 5/08)

## Kansas Retailers' Sales Tax Voucher

FOR OFFICE USE ONLY

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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Business Name \_\_\_\_\_

Mailing Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

Tax Account Number \_\_\_\_\_

EIN \_\_\_\_\_

Due Date \_\_\_\_\_

Tax Period **MM** **DD** **YY**

Period Beginning Date \_\_\_\_\_

Period Ending Date \_\_\_\_\_

Amount from line 4, above \_\_\_\_\_

Subtract line 4 from line 11 and enter here \_\_\_\_\_

Daytime Phone Number: \_\_\_\_\_

Payment Amount \$

401103



Business Name	
Tax Account Number	EIN

	MM	DD	YY
Period Beginning Date			
Period Ending Date			

Taxing Jurisdiction Name of City / County	(Column 1) Code	(Column 2) Gross Sales	(Column 3) Merchandise Consumed By You	(Column 4) Part II (Non-Utility) Deductions	(Column 5) Net Sales	(Column 6) Combined Tax Rate %	(Column 7) Net Tax



Total Number of supplemental pages included with this return.

8. Total Net Tax (Part III).

9. Sum of additional Part III supplemental pages.

10. Total Tax (Add lines 8 and 9. Enter result here and on line 1, Part I).




